

# Mary M. Johnson

*Clerk Circuit Court & County Court*

*Santa Rosa County*

**MILTON, FLORIDA 32572-0472**

**William Wade Burroughs, CFE**  
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## MEMORANDUM

**DATE:** November 18, 2009

**TO:** Mary Johnson, Clerk of Court

**FROM:** Wade Burroughs, Internal Auditor

**CC:** Allentown Volunteer Fire Department  
Hunter Walker, County Administrator  
Susan Hoodless, Director of Finance

**SUBJECT:** Allentown Fire Department Review

The Allentown Volunteer Fire Department was included in the Santa Rosa County Fire Protection Municipal Service Benefit Unit on May 24, 1990 in accordance with County Ordinance 90-23.

This review covers a twelve (12) month time frame beginning October 1, 2008 and ending September 30, 2009.

- The department utilized all funds received from the County pursuant to the budget approved by the County.
- The department submitted to the County proof of all expenditures for the 08-09 fiscal year. The check register has been reconciled in a timely manner.
- Checks numbered 2177-2434 were issued during the 08-09 fiscal year and have been accounted for in this review. Proof of invoice was provided for all checks.
- All County MSBU disbursements were deposited in the Allentown Volunteer Fire Department checking account by Board Support Service. This review revealed the records are properly maintained and expenditures are supported by underlying documentation.

This review is strictly to determine the financial compliance of the department with regards to the MSBU funds received from Santa Rosa County, payable to the department. It does not imply or intend to cover or comment upon any other covenants. Work papers are available for further review.

1. Check 2177 dated 9/29/08 to Deluxe Business Checks for \$66.27 – Supporting invoice includes \$4.04 in sales tax.
2. Check 2207 dated 10/23/08 to American Hero for \$75.00 – Supporting invoice is for \$133.50.
3. Check 2294 dated 3/17/09 to Santa Rosa Fire Fighters Assn. for \$75.00 – No supporting documentation provided.
4. Check 2419 dated 8/20/09 to Brad Baker for \$421.44 – Supporting invoices includes \$10.68 in sales tax.
5. Check 2421 dated 8/24/09 to Shawn Clover for \$335.00 – Supporting documentation is for \$343.84.